INDIANA TAX COURT

Cases Transmitted Week of 10/10/05

Name: Taco Bell, Corp. v. Ind. Dept. of State Revenue

Case No. 49T10-0510-TA-00086

Date Filed: 10/14/05

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Type of Tax: Income – the taxpayer challenges whether it is subject to income tax on receipts from franchise use of

intellectual property when it has no place of business or other contacts in Indiana.